

## 4.900

Document	Retention Period
(1) Records pertaining to exceptions or protests, claims for or against the United States, investigations, cases pending or in litigation, or similar matters.	Until final clearance or settlement, or until the retention period otherwise specified for the document in paragraphs (b)(2) through (13) below is completed, whichever is later.
(2) Signed originals of construction contracts over \$2,000 and all other contracts over \$25,000.	6 years and 3 months after initial payment.
(3) Signed originals of justifications and approvals and determinations and findings required by part 6, and copies of supporting documents and data.	6 years and 3 months after final payment.
(4) Signed originals of construction contracts of \$2,000 or less and all other contracts of \$25,000 or less.	3 years after final payment.
(5) Unsuccessful offers or quotations that pertain to contracts using simplified acquisition procedures.	Retain 1 year after date of award or until final payment, whichever is later; but if the contracting officer determines that the files have future value to the Government, retain as long as advisable.
(6) Contract status (progressing), expediting, and production surveillance records.	6 months after final payment.
(7) Rejected engineering change proposals.	6 months after final payment.
(8) Labor compliance records, including equal employment opportunity records.	3 years after final payment.
(9) Documents pertaining generally to the contractor as described at 4.801(c)(3).	Until superseded or obsolete.
(10) Records or documents other than those in paragraphs 4.805(b) (1)–(9) of this section pertaining to contracts using simplified acquisition procedures.	1 year after final payment.
(11) Records or documents other than those in paragraphs 4.805(b) (1)–(10) of this section pertaining to contracts not using simplified acquisition procedures.	6 years and 3 months after final payment.
(12) Files for cancelled solicitations (see 4.801(c)(1)).	5 years after cancellation.
(13) Solicited and unsolicited unsuccessful offers and quotations above the simplified acquisition threshold:	
(i) When filed separately from contract case files.	Until contract completion date.
(ii) When filed with contract case files.	6 years and 3 months after final payment.

(c) Documents listed in paragraph (b)(1) under “Document” shall not be

## 48 CFR Ch. 1 (10–1–99 Edition)

destroyed until final clearance or settlement.

[48 FR 42113, Sept. 19, 1983, as amended at 50 FR 1727, Jan. 11, 1985; 50 FR 52429, Dec. 23, 1985; 54 FR 5054, Jan. 31, 1989; 57 FR 60573, Dec. 21, 1992; 59 FR 67016, Dec. 28, 1994; 60 FR 34746, July 3, 1995; 61 FR 39190, July 26, 1996]

### Subpart 4.9—Taxpayer Identification Number Information

AUTHORITY: 40 U.S.C. 486(c); 10 U.S.C. chapter 137; and 42 U.S.C. 2473(c).

SOURCE: 63 FR 58589, Oct. 30, 1998, unless otherwise noted.

#### 4.900 Scope of subpart.

This subpart provides policies and procedures for obtaining—

(a) Taxpayer Identification Number (TIN) information that may be used for debt collection purposes; and

(b) Contract information and payment information for submittal to the payment office for Internal Revenue Service (IRS) reporting purposes.

#### 4.901 Definitions.

*Common parent*, as used in this subpart, means that corporate entity that owns or controls an affiliated group of corporations that files its Federal income tax returns on a consolidated basis, and of which the offeror is a member.

*Taxpayer Identification Number (TIN)*, as used in this subpart, means the number required by the IRS to be used by the offeror in reporting income tax and other returns. The TIN may be either a Social Security Number or an Employer Identification Number.

#### 4.902 General.

(a) *Debt collection*. 31 U.S.C. 7701(c) requires each contractor doing business with a Government agency to furnish its TIN to that agency. 31 U.S.C. 3325(d) requires the Government to include, with each certified voucher prepared by the Government payment office and submitted to a disbursing official, the TIN of the contractor receiving payment under the voucher. The TIN may be used by the Government to collect and report on any delinquent amounts arising out of the contractor's relationship with the Government.

## Federal Acquisition Regulation

## 4.1001

(b) *Information reporting to the IRS.* The TIN is also required for Government reporting of certain contract information (see 4.903) and payment information (see 4.904) to the IRS.

### 4.903 Reporting contract information to the IRS.

(a) 26 U.S.C. 6050M, as implemented in 26 CFR, requires heads of Federal executive agencies to report certain information to the IRS.

(b)(1) The required information applies to contract modifications—

(i) Increasing the amount of a contract awarded before January 1, 1989, by \$50,000 or more; and

(ii) Entered into on or after April 1, 1990.

(2) The reporting requirement also applies to certain contracts and modifications thereto in excess of \$25,000 entered into on or after January 1, 1989.

(c) The information to report is—

(1) Name, address, and TIN of the contractor;

(2) Name and TIN of the common parent (if any);

(3) Date of the contract action;

(4) Amount obligated on the contract action; and

(5) Estimated contract completion date.

(d) Transmit the information to the IRS through the Federal Procurement Data System (see Subpart 4.6 and implementing instructions).

### 4.904 Reporting payment information to the IRS.

26 U.S.C. 6041 and 6041A, as implemented in 26 CFR, in part, require

payors, including Government agencies, to report to the IRS, on Form 1099, payments made to certain contractors. 26 U.S.C. 6109 requires a contractor to provide its TIN if a Form 1099 is required. The payment office is responsible for submitting reports to the IRS.

### 4.905 Solicitation provision.

The contracting officer shall insert the provision at 52.204-3, Taxpayer Identification, in solicitations that are not conducted under the procedures of Part 12, unless the TIN, type of organization, and common parent information for each offeror will be obtained from some other source (e.g., centralized database) in accordance with agency procedures.

## Subpart 4.10—Administrative Matters

SOURCE: 62 FR 51230, Sept. 30, 1997, unless otherwise noted.

### 4.1001 Policy.

Contracts may identify the items or services to be acquired as separately identified line items. Contract line items should provide unit prices or lump sum prices for separately identifiable contract deliverables, and associated delivery schedules or performance periods. Line items may be further subdivided or stratified for administrative purposes (e.g., to provide for traceable accounting classification citations).

[62 FR 51230, Sept. 30, 1997]